

DECLARATION AND POWER OF ATTORNEY

As the below-named inventors, we declare that:

Our residences, post office addresses, and citizenships are as stated below under our names.

We believe we are the original, first, and joint inventors of the invention entitled "A FAST FREQUENCY TRANSFORMATION TECHNIQUE FOR TRANSFORM AUDIO CODERS," which is described and claimed in the specification and claims of International Patent Application No. PCT/SG98/00014, which was filed on 21 February 1998 and for which a patent is sought.

We have reviewed and understand the contents of the foregoing specification, including the claims, as amended by any amendment specifically referred to herein (if any).

We acknowledge our duty to disclose information of which we are aware which is material to the patentability and examination of this application in accordance with 37 C.F.R. § 1.56(a).

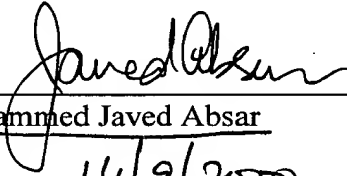
We hereby claim foreign priority benefits under 35 U.S.C. § 119 of the foreign patent application listed below:

PRIOR FOREIGN/PCT APPLICATION(S) AND ANY PRIORITY CLAIMS UNDER 35 U.S.C. 119:			
COUNTRY	APPLICATION NUMBER	DATE OF FILING	PRIORITY CLAIMED UNDER 35 USC 119
PCT	PCT/SG98/00014	21 February 1998	YES

I hereby appoint DAVID V. CARLSON, Registration No. 31,153; MICHAEL J. DONOHUE, Reg. No. 35,859; KEVIN S. COSTANZA, Registration No. 37,801; SUSAN D. BETCHER, Reg. No. 43,498; BRIAN L. JOHNSON, Registration No. 40,033; E. RUSSELL TARLETON, Registration No. 31,800; ROBERT IANNUCCI, Reg. No. 33,514; and BRIAN G. BODINE, Reg. No. 40,520; comprising the firm of Seed Intellectual Property Law Group PLLC, 701 Fifth Avenue, Suite 6300, Seattle, Washington 98104-7092; and LISA K. JORGENSEN, Registration No. 34,845; Registration No. 33,114; ROBERT D. McCUTCHEON, Registration No. 38,717; JEFFREY D. MOY, Registration No. 39,307, and THEODORE E. GALANTHAY, Registration No. 24,122, as my attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith. Please direct all telephone calls to David V. Carlson at (206) 622-4900 and telecopies to (206) 682-6031.

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We further declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further, that these statements were made with the knowledge that the making of willfully false statements and the like is punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and may jeopardize the validity of any patent issuing from this patent application.

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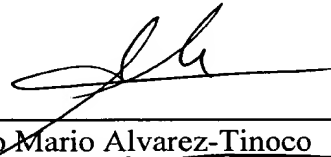
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